



# INTERNATIONAL JOURNAL

— OF GOVERNMENT AUDITING —



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# INTERNATIONAL JOURNAL

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The editors invite submissions of articles, special reports, and news items, which should be sent to the editorial offices at:

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(Phone: 202-512-4707; Fax: 202-512-4021; E-mail: [intosaijournal@gao.gov](mailto:intosaijournal@gao.gov)).

Given the *Journal's* use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not be appropriate. Submission guidelines are located at <http://www.intosaijournal.org/aboutus/aboutus.html>.

The *Journal* is distributed electronically to INTOSAI members and other interested parties at no cost. It is also available electronically at [www.intosaijournal.org](http://www.intosaijournal.org) or [www.intosai.org](http://www.intosai.org) and by contacting the Journal at [intosaijournal@gao.gov](mailto:intosaijournal@gao.gov).

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# INTOSAI CHAIRMAN SHARES THOUGHTS, REFLECTS ON JOURNEY THUS FAR

*by Dr. Harib Saeed Al Amimi, President of the State Audit Institution, United Arab Emirates, and INTOSAI Chairman*

As I began my journey as the Chair of the International Organization of Supreme Audit Institutions (INTOSAI), I recognized the need to continue the great work of my predecessors. I would like to share with you my perspective, my thoughts and my ideas on INTOSAI's future, ensuring we remain on a path toward progress. This path includes advancing the goals set forth in the strategic plan.

Since the XXII Congress in Abu Dhabi, we have all been busy striving to achieve the strategic plan's ambitions, one of which is enhancing our professionalization. Moving toward a more professional organization—at all levels—will require effort, adaptation and change.

A challenge I would like to put forward to all stakeholders is to aim for more effective engagement, aspire to be clear and transparent, and make it a priority to provide timely, understandable information.

As INTOSAI continues to produce a significant volume of documents, it will become more challenging and more important to control how we process and share material, particularly in such a way that facilitates absorption and application from Supreme Audit Institutions (SAIs).

With the creation of the INTOSAI Framework for Professional Pronouncements (IFPP), we are attempting to enhance the clarity and credibility of professional pronouncements; expand the use and applicability of International Standards of Supreme Audit Institutions (ISSAIs) as authoritative standards for public sector auditing; and provide relevant, practical guidelines for SAIs and public sector auditors.

Taking steps to synergize global, regional and local communication and initiatives is crucial. At the global level, it is imperative to begin a dialogue about our practices and affirm that INTOSAI adds value. The INTOSAI Governing Board (GB) provides an ideal platform for such a discussion, especially as we

continue to face important issues that shape our community, including big data, artificial intelligence, and our response to the Sustainable Development Goals (SDGs), while, at the same time, struggling with achieving SAI capacity and independence.

Recent meetings have moved in this direction, and I intend to continue this trend. By providing more information to GB members, my goal is to enhance the efficiency and effectiveness of GB meetings and improve the quality of GB outputs.

INTOSAI (as are the regional entities) is a largely voluntary organization, and the nature of being unable to prescribe to SAIs can often limit the relevance of global products and strategies. This makes peer reviews and the SAI Performance Measurement Framework (PMF) extremely valuable tools, as they provide opportunities to obtain valuable, reliable evidence associated with SAI performance and progress. However, using this information to readjust work plans of

INTOSAI organs is not yet in place. This, I believe, is the next crucial step. INTOSAI must also consider how to collate this data for internal and external use.

The opportunity to share our audit work with one another is an aspiration that should be seriously considered, such as using the Knowledge Sharing Committee (KSC)/INTOSAI Development Initiative (IDI) portal as an information hub

to collect and share information relating to audit results, practices and guidance. Imagine auditors having access to work of a similar nature from colleagues all over the globe.

Balancing the consolidation of basics with the ambitions from 21st century demands is not

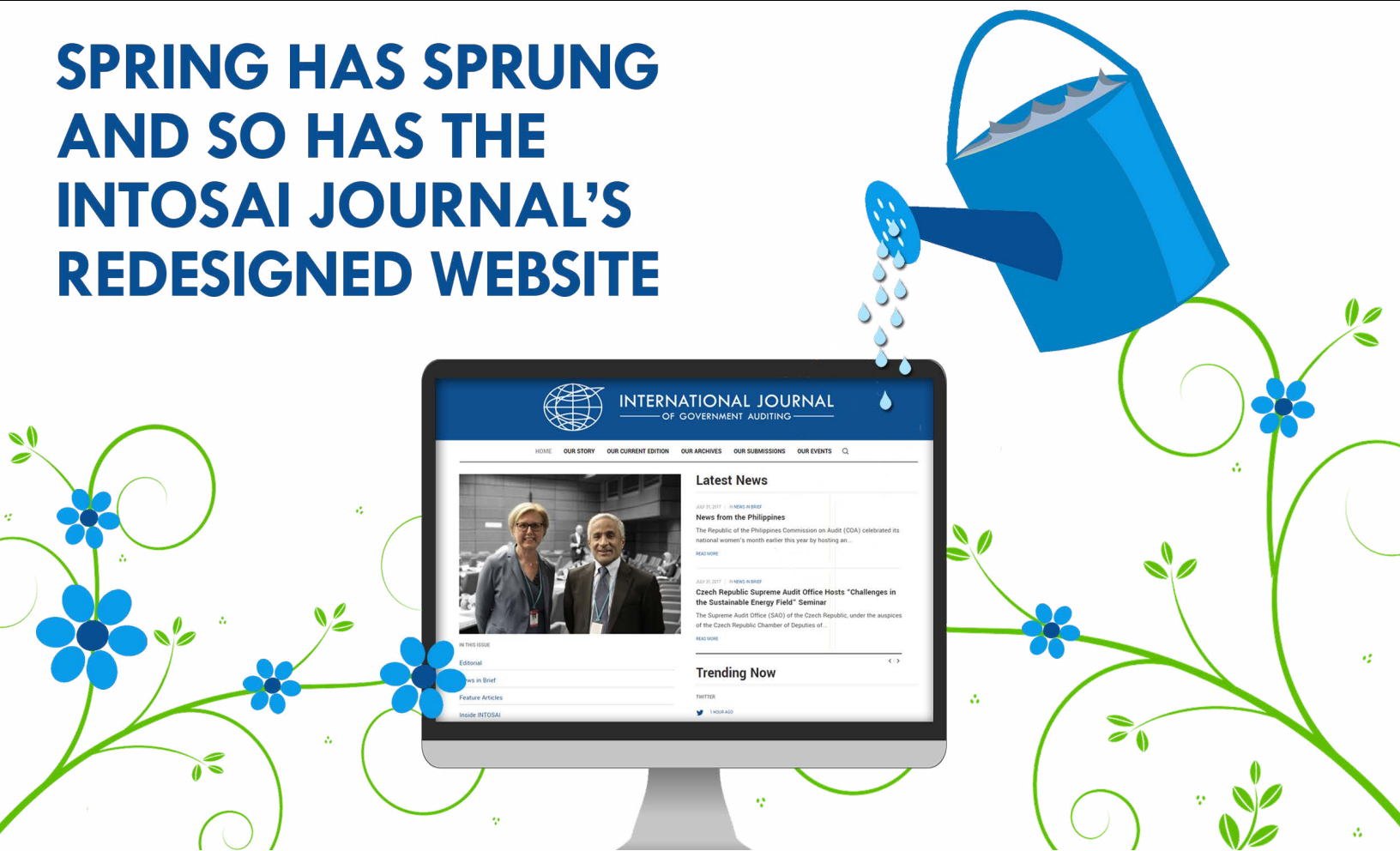
easy. But, as we continue on this path toward progress—where we constantly adapt and evolve and continue to cultivate professionalization, transparency and knowledge sharing—I believe great achievements will result. As chairman, it is my goal to move INTOSAI toward this path, and it is my hope that all INTOSAI members will share this journey with me.

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*"Taking steps to synergize global, regional and local communication and initiatives is crucial."*

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# SPRING HAS SPRUNG AND SO HAS THE INTOSAI JOURNAL'S REDESIGNED WEBSITE



It has been a long time coming!

The much anticipated redesigned website makes its debut April 30, 2018, in conjunction with the release of the Spring 2018 issue. Though the site's look will be brand new, the location remains the same—[www.intosaijournal.org](http://www.intosaijournal.org).

Since its inception in 1974, the International Journal of Government Auditing (Journal), the official communication organ of the International Organization of Supreme Audit Institutions (INTOSAI), has continuously sought to create a dynamic knowledge sharing forum and foster a greater sense of community through our published articles, social media interaction and informative website.

In the Journal's January 2015 issue, Mr. James-Christian Blockwood, Managing Director of Strategic Planning and External Liaison (SPEL) for the United States Government Accountability Office (GAO) and Journal President, championed the Journal to operate with innovation,

transparency and accountability as its key drivers. In his article, Mr. Blockwood conveyed a distinct emphasis on moving toward a stronger web presence.

“We believe that a heightened flow of information, through more interactive tools and technologies, will provide a more robust knowledge sharing experience for our readers,” he noted.

The Journal's website, which was initially launched in 1999, received its first facelift in 2007. However, to keep up with technological advances and better harness global audit community communications, it was time once again for a website overhaul—an overhaul we have finally, and proudly, achieved.

“Our goal was to develop a more useful, relevant, content-rich, interactive online presence that was also brand consistent. We wanted the site to be intuitive, inviting, modern and streamlined,” according to Ms. Heather Santos, Journal Editor.

Mr. Blockwood added that the redesign lends itself to expanding what we share and how we share it.

"As the Journal continues to progress and evolve, we want to learn more from INTOSAI members and all relevant organizations worldwide. We have increased our physical presence at events, providing a first-hand perspective and performing real-time reporting via social media. We want to absorb all of the news, information and best practices we are seeing and transmit it in a meaningful way. The new website will enhance our ability to do this," he said.

Live event reporting and networking has had a significant impact on the Journal's audience—increasing connectivity and information sharing on a global scale.

But, noted Ms. Santos, "We are still missing a sizable portion of our readership."

Ms. Santos added, "We performed an environmental scan of INTOSAI members approximately 10 months ago, and noticed that only about 17 percent used some form of social media (mostly Twitter). We wanted to address this by incorporating the Journal's Twitter feed into the new web design—providing a snapshot of the latest trends in an effort to reach those who may not have a Twitter account but also give them a reason to join our Twitter community and get more involved."

Engaging and interacting with Journal readers and the greater accountability community is fundamental to spark necessary conversations, and employing the latest methods and technologies to keep our readership energized is extremely important.

"As we amplified our event attendance, we definitely noticed a shift in how information is conveyed to participants. Gone are the static presentations, as they are becoming increasingly replaced by multimedia productions, particularly video," noted Ms. Kristie Conserve, Journal Assistant Editor.

"The rise in audiovisual use compelled us to respond similarly," Ms. Conserve asserted.

As Journal staff attend more events, our goal will be to capture key moments to generate original footage

specifically for website visitors via an embedded video channel. The video channel will also allow us to link to YouTube, so we will be on the lookout for great feed from INTOSAI members and partner organizations using this medium.

Another website redesign highlight is a more detailed and responsive calendar than what our website previously had." As INTOSAI events are added, revised or canceled, we can react to these changes more quickly. In addition to the typical date and location of each event, we will also be able to provide custom details, a map pinpointing the event, as well as a link to Google maps for additional data.

Wait! There's more! In the past, the Journal could only take submissions via email ([intosaijournal@gao.gov](mailto:intosaijournal@gao.gov)). While this method is still available, those wishing to contribute news can also do so online—directly from the website.

We are extremely excited to unveil the INTOSAI Journal's new site, and, as always, we continue to seek new ideas and would love to hear yours on how we can continue to make the Journal (in all its forms) even better as we strive to put into practice the INTOSAI motto, "Mutual experience benefits all."

## WHAT'S NEW?

**Twitter Feed:** see what's trending on the Journal's twitter channel (@intosaijournal).

**News Scroll:** the latest news across INTOSAI continuously scrolling so you won't miss a story or event.

**Video Channel:** ability to link to other INTOSAI community member videos, as well as generate original event-related footage.

**Online Submissions:** submit your news, events, article directly from the website.

**Responsive Calendar:** now you don't have to wait for the quarterly issues to learn about any new happenings. Send us your event, and we can add it immediately.

# NEWS FROM SAIs AROUND THE WORLD

## News from Japan



### BOARD OF AUDIT SUBMITS ANNUAL AUDIT REPORT, NOTES SEVERAL ISSUES

Mr. Teruhiko Kawato, President of the Board of Audit of Japan (the Board), submitted the fiscal year 2016 audit report to Prime Minister Shinzo Abe. The report, containing results on audits the Board conducted between 2016 and 2017, includes final accounts of annual expenditures and revenues of state and government-affiliated institutions. After the submission to the Cabinet, the Cabinet, in turn, provided the report to the Diet (Japan's bicameral legislature) along with the audited final accounts.

This audit report contains 423 audit cases identifying 87.4 billion Yen (approximately 794 million USD) of "improper amounts."\*

The Board has been continuously conducting agile, flexible audits and responding to issues in a timely and appropriate manner. In this annual audit report, the Board

noted issues on several matters, including national finance and the auditees' financial matters; recovery from the Great East Japan Earthquake; securing the safety of citizens' well-being; proper execution of budget; appropriate management of public accounts; efficient use of administrative expenses; effective management of systems and projects; social security; and information technology.

The Board can, throughout the year, report to the Diet and Cabinet at any time on issues which the Board has presented its opinions, demanded measures, or found particularly necessary (even prior to the completion of the annual audit report) for that fiscal year. In 2016-2017, there were 9 cases that fell into this category. Likewise, the Diet can request the Board to conduct audits on specific matters and report the results (the Board reported two cases to the Diet in 2016-2017 in this category).

\*For a definition of "improper amounts," please visit [www.jbaudit.go.jp/english](http://www.jbaudit.go.jp/english). For additional information, contact the Board via email: [liaison@jbaudit.go.jp](mailto:liaison@jbaudit.go.jp) or web: <http://www.jbaudit.go.jp/english/>.

*In the photo: Mr. Teruhiko Kawato, President of the Board of Audit (pictured left) and Mr. Shinzo Abe, Prime Minister of Japan. Source: Official Website of the Prime Minister of Japan and His Cabinet.*



## News from Italy

### CORTE DEI CONTI WELCOMES NEW PRESIDENT



Mr. Angelo Buscema was appointed President of the Corte dei conti by decree of the President of the Republic December 29, 2017.

Mr. Buscema graduated with a law degree in 1974 from the University of Perugia and completed studies in administrative sciences from La Sapienza University of Rome the following year.

During his career as a practicing attorney, he became magistrate at the Corte dei conti in 1981 with a first place ranking in relevant public competition. Throughout his service in the accounting magistracy, Mr. Buscema performed several institutional functions (jurisdiction, audit and high administration), including:

- President for the coordination of the United Chambers of Audit;
- Magistrate responsible for Information Technology (IT) Systems, where he arranged IT programs for jurisdictional and audit activities, monitored major contracts, and defined directives for IT and telematics service development;
- President of the Jurisdictional Chamber for Veneto, where he assumed significant responsibilities for numerous entities, such as the Italian Air Navigation Services, Italian Space Agency, Italian Red Cross, Council for Agricultural Research and Economics, and Public Company for Insurance Services;
- President of the Association of Magistrates of the Corte dei conti; and
- Member of the Regional Tax Tribunal for Latium.

Mr. Buscema continues to lecture and direct courses in legal and economic issues at universities and professional training academies and has authored and published several works for special publications on accounting and administrative law.

## News from Romania

### NEW PRESIDENT APPOINTED TO ROMANIAN COURT OF ACCOUNTS



The Parliament of Romania appointed Mr. Mihai Busuioc as President of the Romanian Court of Accounts (RCoA) in October 2017. He will serve a nine-year term.

As president of the RCoA, Mr. Busuioc aims to enhance audit mission quality through enforcing unitary work practices, building and implementing an integrated computer system, introducing the principle of mobility, as well as employing active and efficient collaboration with specialized institutions and professional associations in the field.

Strengthening RCoA's communication with stakeholders and citizens, ensuring organizational transparency and providing flexible responses within a rapidly changing environment that are consistent with the RCoA's constitutional mission are top priorities.

Mr. Busuioc proposes improving international cooperation with other Supreme Audit Institutions (SAIs), particularly within the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI) communities.

For more details and dignitary professional biographies, visit the RCoA website at <http://www.curteadeconturi.ro>.

## News from Malta



*Mr. Charles Deguara, Auditor General, Malta.*

### NAO MALTA COMMEMORATES PAST, PREPARES FOR FUTURE

Throughout 2017, Malta's National Audit Office (NAO) commemorated the 20th anniversary of the constitutional amendments, which effectively guaranteed the NAO's complete independence in discharging its audit mandate.

These legislative amendments transformed the NAO into an autonomous institution—a primary prerequisite for credibility and a concept in keeping with the International Organization of Supreme Audit Institutions' Lima Declaration.

The year-long commemoration included a visit from Dr. Anglu Farrugia, Speaker of the House of Representatives, who voiced that the fundamental values of transparency and accountability are the cornerstones of democracy.

The Head of State, President Marie-Louise Coleiro Preca, capped off the celebrations in December in an address to NAO Malta staff.

“Your incessant work, invariably based on the fundamental values of objectivity and integrity, and in the best interest of the people of Malta and Gozo, is greatly appreciated,” she said.

The commitment and professionalism shown by NAO management and staff, past and present, are primary reasons behind the NAO's sustained high level of credibility.

Acknowledging that human resources constitute the NAO's most important and valuable asset, anniversary events included a special focus on the continued professional development of NAO staff.

NAO Deputy Auditor General, Mr. Noel Camilleri, alongside the NAO's Finance and Human Resources Manager, Mr. Ian Rizzo, developed an extensive training program.

The program, implemented in collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA)—a world leader in the provision of public finance programs—aims to position the NAO to carry out its constitutional mandate by ensuring all public resources are managed in the best way possible and in a manner that achieves value for money while complying with prevailing rules and regulations.

The NAO is currently finalizing a new strategic plan following an all-encompassing consultation exercise completed in 2017. The five-year plan will provide clear focus and direction as the NAO continues to make critical contributions to good governance in the future.



## News from the ECA



Photo © European Union 2017. Source: ECA. From left to right: Henri Grethen, ECA Member; Xavier Bettel, Prime Minister of Luxembourg; Kersti Kaljulaid, President of Estonia; Klaus-Heiner Lehne, ECA President; Their Royal Highnesses the Grand Duchess and Grand Duke of Luxembourg; Antonio Tajani, President of the European Parliament; Jean-Claude Juncker, President of the European Commission; Karel Pinxten, ECA Member.

### ECA CELEBRATES 40 YEARS OF PUBLIC EU AUDITING

The European Court of Auditors (ECA) marked its 40th anniversary with an official ceremony in Luxembourg on October 12, 2017.

The ceremony, held in the presence of Their Royal Highnesses the Grand Duke and Grand Duchess of Luxembourg, included a number of national government authorities, as well as representatives from European Union (EU) and Member State institutions, ambassadors, current and former ECA Members and heads of supreme audit institutions.

ECA President, Mr. Klaus-Heiner Lehne, opened the ceremony, which also included speeches by Ms. Kersti Kaljulaid, President of Estonia and former ECA Member; Mr. Antonio Tajani, President of the European Parliament; and Mr. Jean-Claude Juncker, President of the European Commission; all of whom highlighted varying perspectives on continuing developments in Europe, historical elements

related to the ECA's creation and work, the ECA's contribution to improving financial management in the EU, the challenges and aspirations the ECA faces and how it can maintain its relevance for the EU and its citizens.



Follow the ECA on Twitter for the latest news and information at [@EUauditors](https://twitter.com/EUauditors).

#### ABOUT THE ECA

The ECA, headquartered in Luxembourg, was established by the Treaty of Brussels of July 22, 1975. The ECA began work in October 1977 and took its place as a fully-fledged European institution November 1, 1993, with the entry into force of the Maastricht Treaty. Today, the ECA has 28 Members and nearly 900 professional and administrative staff from all EU Member States.

## News from Germany

### SUSTAINABLE DEVELOPMENT GOALS



Institutions' 7-steps model and is designed to evaluate how the government has planned for, and how it intends to monitor, the national Sustainability Strategy targets.

The German SAI also aims to commence audit activities to assess the performance of some major government programs contributing to SDG achievement. To that end, the German SAI has developed guidelines intended to support a uniform approach to auditing SDGs at the Bundesrechnungshof. This approach helps ensure results from different audit areas can be universally analyzed and assessed.

The aforementioned analyses of audit evidence will be used to issue generally applicable recommendations. Together with audit evidence generated by other INTOSAI members, the German SAI's findings can form an important evidence base for use by the UN and other stakeholders wishing to assess SDG implementation.

The availability of externally verified evidence constitutes an important complement to the voluntary government reporting on SDG performance at the UN High Level Political Forum on Sustainable Development.

Download the guidelines for using the SDG logo, including the color wheel and 17 icons, [here](#).

### AUDITING THE SDGS— NEW DEVELOPMENTS AT THE GERMAN SAI

The governing board of the Bundesrechnungshof, the Supreme Audit Institution (SAI) of Germany, made a strategic decision in July 2017 to prioritize the Sustainable Development Goals (SDGs) in its future audit work. The SDGs will now function as a cross-cutting audit theme that all German SAI audit units shall take into account when planning audit activities for the years to come.

Adopted by the United Nations (UN) in 2015, the 17 SDGs constitute the core elements of the 2030 Agenda and incorporate, in a balanced way, all three dimensions of sustainable development—environment, economics and society. The SDGs represent a global effort with targets that apply worldwide.

In 2017, the German Federal Government adapted its national Sustainability Strategy to account for the 2030 Agenda and the SDGs and now details how Germany intends to make its contribution to SDG accomplishment.

In line with the adapted strategy, the German SAI is planning various concrete audits in 2018 beginning with an orientation audit to assess the government's preparedness to implement the SDGs. This SDG preparedness audit follows the International Organization of Supreme Audit

## News from Norway

### MUTUAL EXPERIENCE BENEFITS NORDIC SUPREME AUDIT INSTITUTIONS

*Tricks of the Trade Shared at 2018 Performance Audit Seminar in Oslo*



Delegates from the Supreme Audit Institutions (SAIs) of Denmark, Faroe Islands, Finland, Iceland, Norway and Sweden participated in a two-day seminar held in Oslo.

The seminar covered two main themes:

- How to ensure performance audit reports cover current and relevant issues and make sure reports are easily available to target groups, as well as the general public; and
- How social trends influence SAI plans and activities.

The event incorporated several topics currently affecting Nordic SAIs, including the selection of performance audit themes based on environmental scanning and ongoing audits versus using a broader analysis of changes in society; and improving quantitative analysis in performance audits.

Participants also learned, through the exchange of experience and best practices, how the SAI of Finland is actively using Twitter and blogging to disseminate information and create interest in audits; how the Swedish SAI is routinely using external experts in performance audit quality assurance; and how an advisory board provides strategic input to SAI Denmark's leadership.

The seminar, inspiring and productive, was deemed useful to further develop performance auditing in the Nordic SAIs, and attendees shared a desire to hold similar events every two years.

## News from Kuwait

- The President of the National Audit Office of the Republic of Finland and Kuwait's State Audit Bureau (SAB) signed a cooperation agreement in November.
- The SAB participated in several meetings and events, including the:
  - Financial Audit and Accounting Subcommittee (FAAS) project team meeting for International Standards of Supreme Audit Institutions (ISSAI) 200 January 3-5, 2018, in Luxembourg;
  - FAAS meeting held in Bhutan in March;
  - Audit Data Collection Project Committee (ISO/PC 295) meetings held in mid-January in Thailand;
  - INTOSAI Working Group on Information Technology Audit (WGITA) 27th meeting and seminar on "Embedding Data Assurance to Drive Audit Efficiency and Quality" held in Australia in April 2018; and
  - INTOSAI Working Group on Big Data and seminar on "Big Data Auditing" held in Washington, D.C., April 19-20, 2018.
- In keeping with the cooperation agreement signed with the Supreme Audit Institution (SAI) of Estonia, the SAB hosted SAI Estonia experts to discuss numerous topics, such as "Environmental Auditing on Electricity Drain and the Alternative Sources of Renewable Energy production" and "Oil Factories Emissions Impact on Air Quality."
- The SAB hosted a joint scientific meeting on "Risk Based Audit" with Albania's State Supreme Audit Office April 9-11, 2018. Several leading SAIs in this field attended.

## News from Lithuania



### NATIONAL AUDIT OFFICE OF LITHUANIA SENDS SIGNALS TO THE PUBLIC SECTOR

There are various ways Supreme Audit Institutions (SAIs) can affect the public sector. Audit is just one of them. The National Audit Office of Lithuania (NAOL), in partnership with the International Organization of Supreme Audit Institutions (INTOSAI), chose a less traditional means of impact—a public sector conference on sustainable development.

The November 2017 conference, “Signals,” represented a wake-up call to the Lithuanian public sector—policy makers, the academic community, Non-Governmental Organizations (NGOs), and the media—on key challenges that require immediate solutions, including general education and budgetary governance, which rank as top national and NAOL priorities.

In his opening remarks to attendees, Dr. Arūnas Dulkys, Auditor General of the Republic of Lithuania, pointed out, “It is not enough to simply change individual elements of the system; it is crucial to decisively improve the entire system and to find the right form of reporting to the public.”



Dr. Margit Kraker, INTOSAI Secretary General, noted, “For the signals to be recognized, we need to send them collectively and regularly. Only by exchanging experience and signals may we prevent more serious risks and start addressing the problems that are often characteristic of more than any particular country.”



“Signals” included numerous inspirational speakers—Mr. J. Christopher Mihm, United States Government Accountability Office (GAO); Mr. Ronnie Downes from the Organisation of Economic Co-operation and Development (OECD); Ms. Ursula Rosenbichler representing the Austrian Federal Chancellery; Dr. Jouni Valijarvi and Mr. Saku Tuominen, leading education experts from Finland; the United Kingdom’s Ms. Lucy Crehan; and several renowned Lithuanian experts. Presentations, broadcast live on national television, provided additional event exposure and opened access to remote audiences.



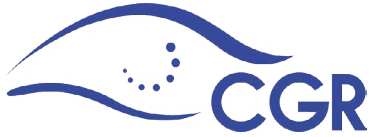
With an enthusiastic and willing staff, the conference was developed, implemented and sponsored in-house, proving that events such as these do not have to be resource consuming. The event’s impact, assessed through measures such as media counts and number of participants, also created a ripple effect throughout the public sector and mindset of those involved. Such impact embodies the words inscribed on NAOL business cards, “Bringing benefits.”

The “Signals” conference brought benefits to the public sector, as well as demand for a second conference, which the NAOL plans to organize in November 2018.

More information on “Signals” can be found at [www.signals.lt](http://www.signals.lt).

## News from Costa Rica

### OFFICE OF THE COMPTROLLER GENERAL ISSUES OPINION ON CLIMATE CHANGE PRESSURES



The Office of the Comptroller General of Costa Rica issued an opinion document to provide input to the

Legislative Assembly regarding key elements that exert pressure on the Public Treasury as a result of climate variability and change.

The document's relevance centers on the heavy consideration that must be given to climate change by public managers, particularly in timely risk administration, expenditure forecasts and the need to adapt or mitigate climate change effects.

#### ***Summary of Encountered Trends and Challenges***

***Repair and Reconstruction Costs (1988-2010).*** The Office of the Comptroller General estimated that annual repair and reconstruction costs of infrastructure affected by floods and droughts increased from ₡8,903 million in 1988 to ₡202,681 million in 2010 (representing 1.01% of the Gross Domestic Product (GDP) in 2010).

Between 1988 and 2010, the costs associated with extreme climatic events varied between 0.3% and 1.7% of the nation's GDP annually, with a 3% (average) increase each trimester.

***Increasing Trends in Cost (2011-2025).*** The Office of the Comptroller General also estimated rising costs in future responses to extreme weather events from 2011 to 2025. In a conservative scenario, these costs would absorb between 0.68% and 1.05% of the GDP by 2025; and a GDP between 1.64% and 2.50% in a scenario that predicts higher risk, which implies disbursing 1.47 times the maximum percentage of GDP that has been incurred to date.

***The Challenge: Create a Climate Fiscal Framework for Costa Rica.*** It is propitious to create a climate fiscal framework—allowing for resource identification and projection for mitigating and adapting to hydro-meteorological and extreme climatic phenomena.

This framework should allow:

- Identification and accurate estimation of necessary resources;
- Resource allocation in accordance with priorities;
- Tracking climate expenditures and investments in budget accounts; and
- Making timely information available to the public and allowing for the analysis of citizen demands.

The fiscal climate framework is considered an important step to strengthen climate actions and promote a transformation toward resilience and a carbon neutral development path.

## News from Peru

2017-2018

# SAI PERU IDENTIFIES 279 FACTS JEOPARDIZING SERVICES AND PREVENTION WORKS IN THE RECONSTRUCTION PLAN OF THE COUNTRY

**Note:**

- **Number of published reports: 95**  
Previously communicated to the corresponding executors

Source: SAI Peru website updated February 1st 2018



**1 Tumbes:**  
Risks identified in bidding processes: 22  
Risks identified in the execution of the control: 6

**2 Piura:**  
Risks identified in bidding processes: 117  
Risks identified in the execution of the control: 6

**3 Lambayeque:**  
Risks identified in bidding processes: 14

**4 La Libertad:**  
Risks identified in bidding processes: 37

**5 Ancash**  
Risks identified in bidding processes: 8  
Risks identified in the execution of the control: 9

**6 Lima**  
Risks identified in bidding processes: 9  
Risks identified in the execution of the control: 25

**7 Ica**  
Risks identified in bidding processes: 12  
Risks identified in the execution of the control: 4

## SAI PERU IMPLEMENTS NEW CONTROL MODEL

Peru’s Supreme Audit Institution (SAI) has introduced a new model of concurrent control that allows timely alerts to public authorities regarding adverse situations potentially affecting public intervention. Led by specialized and multidisciplinary audit teams who accompany public authorities using control milestones, the new model—preventive, proactive and forthcoming—greatly enhances the ability for organizations to take corrective actions.

These control alerts are based on technical and specialized studies where, in most cases, such signals are developed using satellite stations containing sophisticated measurement and contrast instruments—topographic studies, Global Positioning System (GPS) and drone imagery.

The new model was tested during the “Reconstruction with Changes” processes carried out by the Peruvian

government in 13 regions affected by the “Coastal El Niño Phenomenon.” At the end of this project, in February 2018, auditors were able to identify 279 essential facts that jeopardized services and preventative measures in seven affected regions.

Audit reports are available at [www.contraloria.gob.pe](http://www.contraloria.gob.pe) along with executive summaries drafted in language understandable to citizens, whose participation is key for social control and authority accountability.

### Reconstruction with Changes—The Numbers

- **USD 7,921 million** (approximate) to be invested over the next three years.
- **9,976** public interventions planned.
- Nearly **1.6 million** people impacted with 285,599 people left homeless.

Source: Plan Reconstruction with Changes, National Institute of Civil Defense, August 2017.



## News from the United States



### GAO, CNAO HOLD JOINT SEMINAR ON THE IMPACTS OF AGING POPULATIONS

"Two great nations, two great Supreme Audit Institutions (SAIs), two great topics," noted Dr. Robin Travis, National Audit Office (NAO) of Sweden, as "The Impacts of Aging Populations on National Governments" seminar got underway at the United States (U.S.) Government Accountability Office (GAO) headquarters in Washington, D.C., March 13-14, 2018.

The seminar, the fourth in a series sponsored under a bilateral Memorandum of Understanding (MoU) between GAO and the NAO of the People's Republic of China (CNAO), facilitated dialogue on ways SAIs can better examine impacts associated with aging populations, particularly the demand for, and cost of, retirement, income security and health care programs.

Participants included delegates from Canada, China, Denmark, Sweden and the U.S., along with representatives from the Consulate General of Japan in New York and the U.S. Social Security Administration (SSA).

Mr. Ming Yang, CNAO Director General, joined Mr. Gene L. Dodaro, U.S. Comptroller General in welcoming attendees, both emphasizing the benefits of exchanging ideas and thinking ahead to address the challenges associated with aging populations.

Featured speaker, Mr. Steven Goss, Chief Actuary, SSA, shared data on increased longevity and how it is affecting national governments on macro (changing age distribution) and micro (people living longer) levels.

Mr. Goss noted that, though we find ourselves in a pay-as-you-go world where consumption equals production, there are potential solutions, such as elders consuming less and/or working longer and working-age employees sharing more.

Citing World Bank statistics that illustrated similar aging patterns in all of the seminar's represented nations, Mr. Goss discussed implications for national governments, economies and populations. In particular:

- Gross Domestic Product (GDP) and income will grow at a slower rate;
- Those over 65 will live AND work longer;
- Workers will share more of their income;
- We may encourage more births;
- Immigration can help, but we cannot all gain; and
- Our governments must plan for changes.

Participants provided national perspectives on the implications aging populations have on retirement and income security programs and health care programs, as well as best practices for SAIs and auditors. The presentations were followed by moderated group discussions, where delegates expanded on key points.

Several crosscutting themes emerged from the two-day event, including long-term sustainability; proper SAI roles and mandates; program integrity and fairness; and how programs work holistically across government, all of which require employing forecasting tools and techniques.

Aging populations represent numerous challenges, and some participants questioned the ability to meet these challenges.

In his speech, Mr. Goss emphasized that working on the challenges sooner rather than later is key, and he added, with a healthy dose of optimism, "The nature of our species is...we will find a way."



## ADDRESSING CYBERSECURITY: UK NAO EFFORTS TO TACKLE INCREASING CHALLENGES

*by Tom McDonald, Director of Cybersecurity Work, United Kingdom National Audit Office*

### **CYBERSECURITY—A UK PRIORITY**

Addressing cybersecurity challenges is a clear priority for the United Kingdom (UK) government. In the 2010 National Security Strategy, cyber was classified as a “tier 1 threat”—the government considered cybersecurity equally as threatening as a conventional military attack or a natural disaster.

As the UK’s economy and public services continue to become progressively digital, ensuring online activity is secure and trusted is vital, and in 2011, the government published its first national cybersecurity strategy. With a budget of £860m, the central government sought to increase capabilities to deal with cybersecurity challenges and work in partnership with others to make private sector and individual citizens’ online activities safer.

However, the government has recognized that, although it has made some progress, it has not achieved the scale and pace of change required to stay ahead of what had become a fast-moving threat.

In its second national cybersecurity strategy, issued in 2016, the government allocated £1.9bn over a five-year period. The government also re-cast its approach by implementing the new strategy in three specific areas of activity—“Defend,” “Deter” and “Develop”—with a key aspect to establish and embed a new National Cyber Security Centre (NCSC) designed to more actively defend UK networks and improve the depth and breadth of cyber skills available to UK public and private sectors.

### **CYBERSECURITY—THE NAO RESPONSE**

The UK National Audit Office (NAO) is responding to the challenges associated with auditing cybersecurity expenditures in three ways.

## 1

First, the NAO is assessing the National Cybersecurity Program's effectiveness, along with other central government activities designed to protect data. Examples of NAO work on this front include reports on the [National Cyber Security Program](#) and [Protecting Information Across Government](#). Both reports document the difficulties involved in protecting information while redesigning public services and introducing necessary technology to support them.

## 2

Second, the NAO is auditing cyber elements of other programs and the government's response to specific cybersecurity incidents. Cybersecurity considerations are increasingly featured in a wide range of projects and initiatives, from digital transport schemes to smart energy meters and secure online financial transactions. The NAO noted in its report on [Online Fraud](#) that the internet is changing the nature of crime, and law enforcement responses are struggling to keep up. As more and more public services are delivered online and internet connectivity is steadily becoming a feature of everything—from military equipment to medical technology—considering cyber elements is likely to become a bigger part of audit work.

A good example of this is the "WannaCry" incident, which affected many national health service institutions (in addition to other organizations) across the world. In October 2017, the NAO authored a [report](#) outlining some of the government's response shortcomings in an effort to help the government improve should there be another breach or incident.

## 3

Third, the NAO is equipping and training its staff to help client bodies think about cyber issues they may face. The NAO has added new activities to its long-standing IT and systems auditor training programs to engage a broader range of staff. During the NAO annual training and development week, government and industry representatives, including the head of the NCSC, addressed NAO staff and provided them with the latest developments.

The NAO also shares insights with colleagues who have expressed an interest in cyber security through blogs, article recommendations and guidance. Popular resources include the NAO's recent publication, "[Cyber Security and Information Risk Guidance for Audit Committees](#)." The guidance, which has been particularly well-received by small- and medium-sized organizations, provides a checklist of questions covering issues of particular concern, including the:

- Overall approach to cybersecurity and information risk management;
- Capability needed to manage cybersecurity;
- Specific aspects, such as information risk management, network security, user education, incident management, malware protection, monitoring, and home and mobile working; and
- Related areas to include using cloud services and developing new services or technology.

Cybersecurity is a fast-paced area, and the NAO, in consultation with clients, continues to learn about technical and policy developments. From discussions with many of those clients, the NAO has discovered a general lack of experience and skills necessary to deal with technological changes. Spreading good practice and awareness can help clients adapt.

Of course, in conjunction with all of this work, the NAO must keep its own house in order. Since the NAO retains sensitive client data, as well as data relating to internal management and operations, considerable efforts have been dedicated to improving internal security practices and raising NAO staff awareness. This is an ongoing process, and, like our clients, remaining alert and steadfast to thwart cyber security threats is crucial.

For more information contact [tom.mcdonald@nao.gsi.gov.uk](mailto:tom.mcdonald@nao.gsi.gov.uk).



# THE IMPACT OF PERFORMANCE AUDITING

## *A Practice-Friendly Review*

by Mr. Vital Put, Councilor, Belgian Court of Audit, and Visiting Professor, Public Governance Institute, Catholic University of Leuven

### **High Expectations—Impact of Supreme Audit Institutions**

The International Organization of Supreme Audit Institutions and the United Nations (UN) have created high expectations for Supreme Audit Institutions (SAIs), as evident in several INTOSAI standards and UN resolutions.

Additionally, the Organisation for Economic Co-operation and Development (OECD) expects SAIs to contribute to better governance,<sup>1</sup> and many development aid agencies

consider SAIs to be “ambassadors and promoters at the international level of concepts, such as transparency, accountability, governance and performance.”<sup>2</sup>

In many strategic plans and annual reports, SAIs view themselves as engines for change. For example, the Belgian Court of Audit intends to “maximize the impact of audits on government policy and government functioning, on the management of public resources and on parliamentary supervision.”<sup>3</sup>

With such high expectations, the question arises, “To what extent can SAIs actually contribute to a better government?”

### **High Expectations—Can They Be Met?**

SAI performance measurement systems provide interesting information; however, since this information is produced by the SAIs themselves, one could argue that this information is biased. Because scientific research is more objective, this article will use academic literature as its primary source of data. Thirty-one studies were found (1980-2017) that specifically discuss the impact of performance auditing and SAIs<sup>4</sup>, with surveys, case studies or statistical analyses representing the most common research designs.

In most studies, the term “impact” is defined in an instrumental way, such as the implementation of recommendations and changes in management practices, policy measures, etc. There are some studies that also consider conceptual impact to include creating new insights and stimulating discussion. Yet, there are dimensions, such as tactical use, that receive little attention.

Research has shown that performance audit provides a moderate positive impact (instrumental as well as conceptual) on audited organizations. The literature describes nine groups of factors that contribute to performance auditing

impact, some of which relate to the audit process and can be influenced by the auditor, including:

- Constructive relationship between auditor and auditee during the audit (a setting characterized by trust, open dialogue, shared values and ideas);
- Audit report quality (relevant findings, clear audit criteria, feasible recommendations); and
- Follow-up of recommendations.

While auditor impact heavily depends on actions and reports, some factors can only be influenced by a SAI to a limited extent, including the:

- Audited entity's willingness and culture (openness to learn from feedback, criticism);
- Coincidence of project reform with audit results;
- Chance events, such as change in management;
- Media pressure;
- Civil society pressure; and
- Parliamentary pressure (when members of parliament pay attention to performance audit, changes recommended by the performance audit report are more likely to be adopted).

According to one study, "willingness of the auditee" and "pressure from parliament" are interchangeable aspects: if auditees agree with the auditor's findings, they will implement change, regardless of whether the report triggers parliamentary debate; if they disagree they will resist change, unless there is pressure from parliament.

Several studies offer support for the hypothesis that strong vertical accountability—between citizens and politicians; through a competitive electoral process; through civil organizations; through the news media—is an essential condition for strong horizontal accountability, including checks on government by other public entities, such as SAIs).

Consequently, it does not seem plausible that SAIs could be "pockets of effectiveness"<sup>5</sup> when they are embedded in a political system that lacks a potent parliament or robust rule of law.<sup>6</sup>

**Impact of Performance Audit—Existing Research Blind Spots**

Existing research offers interesting insights into performance auditing and SAI impact. Nevertheless, there are important blind spots. While the scope of this article does not allow for an exhaustive analysis, two important limitations must be noted: (1) some factors remain out of sight, and (2) there is too little regard for the complexity of causal relationships.

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*"Existing research offers interesting insights into performance auditing and SAI impact. Nevertheless, there are some important blind spots."*

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There are various elements that could influence performance audit impact where studies are scarce or nonexistent.

- *The relationship between the nature of the performance audits and impact.* Performance audits can be very heterogeneous, even within one SAI. A link between the nature of the conducted performance audits and the degree (and nature) of its impact is probable. For example, does an audit focused on processes lead to greater impact than an audit focused on effectiveness?
- *Public service delivery variances.* Public services can be delivered through different instruments, such as publicly owned entities or quasi-market mechanisms. Can performance audit be equally effective in all administrative contexts? Is performance audit still useful when citizens can give incentives to perform effectively (as in the market model)?

Current research hardly addresses various causal paths that can lead to impact. For example, is a certain factor (a constructive relationship between auditor and auditee; pressure from the media) a necessary condition (along with other factors) for impact, or is it only a contributing factor?

Unraveling such complex causal relationships requires an adequate research approach, such as Qualitative Comparative Analysis (QCA).

QCA assumes a configurational view of causality whereby different combinations of factors can lead to impact, and each factor may have a different effect depending on the combination.

### Conclusions

Overall, research demonstrates performance auditing to be a useful activity that contributes to better government. Factors revealed in this literature review are remarkably consistent with good practices recommended in INTOSAI's guide on "How to Increase the Use and Impact of Audit Reports: A Guide for Supreme Audit Institutions."

Additionally, many of the suggested practices found in the guide perfectly match scientific research findings, including the following (parenthetical text refers to phrases found in the guide):

- Constructive relationship between auditor and auditee during the audit (inform the auditee of what to expect during the audit; write clear and understandable audit reports).
- Quality of the audit report (choose topics that are useful for legislatures and auditees, ensure that quality is built into the audit process; write recommendations that lead to change).
- Follow-up of recommendations (to reveal if progress has been made).
- Media pressure (consider the interests of other stakeholders; help the media understand the audit reports).
- Civil society pressure (consult stakeholders; use civil society organizations to increase reach).
- Parliamentary pressure (know that the legislature is one of the SAIs most important clients).

The available scientific research thus strengthens the credibility of INTOSAI guidance. The research and INTOSAI guidance offer good points of departure for SAIs that aim to strengthen impact.

### References

<sup>1</sup>OECD (2015), *Supreme Audit Institutions and Good Governance. Oversight, Insight and Foresight*, OECD Publishing, p. 141.

<sup>2</sup>Dutzler, B. (2013), *Capacity Development and Supreme Audit Institutions: GIZ's Approach*, in: GIZ & INTOSAI (eds), *Supreme Audit Institutions. Accountability for Development*, pp. 51-68, Baden-Baden: Nomos, p. 281.

<sup>3</sup>Rekenhof, *Jaarverslag 2014, 2015*, pp. 12-15.

<sup>4</sup>*Apart from studies that deal with the impact of performance auditing, a few articles about the impact of SAIs in general were included, because they also reveal a number of factors that are important for the impact of performance auditing. This article builds upon an earlier review of studies from the period 1980–2008, published in: Van Loocke, E., Put, V. (2011), The impact of Performance Audits of SAIs: A Review of the Existing Evidence, and in: J. Lonsdale, P. Wilkins, T. Ling (eds.), Performance Auditing: Contributing to Accountability in Democratic Government: pp. 175-208. For information about the reviewed studies, please contact the author via email at [PutV@cckrek.be](mailto:PutV@cckrek.be).*

<sup>5</sup>Leonard, D.K. (2010), *Pockets of effective agencies in weak governance states: where are they likely and why does it matter?* *Public Administration and Development*, pp. 30, 91–101.

<sup>6</sup>*As stated in the foreword of the Lima Declaration (International Standards of Supreme Audit Institutions 1): the rule of law and democracy are essential premises for independent government auditing.*

# USING INNOVATIVE TOOLS AND TECHNIQUES IN LOCAL GOVERNMENT AUDITING

*State Audit Office of Latvia Shares Recent Experience*

by Baiba Bebre, State Auditor-Lawyer, State Audit Office of Latvia ([Baiba.Bebre@lrvk.gov.lv](mailto:Baiba.Bebre@lrvk.gov.lv))

## Introduction

Supreme Audit Institutions (SAIs) are constantly looking for ways to strengthen audit capacity and effectively disseminate audit results to stakeholders. What steps can SAIs take to increase added value of audits and decrease risks of bad governance? Some solutions include incorporating new technology, improving and adapting well-known techniques and tools, and fostering visualization of, and open access to, information.

Capacity building and sharing audit results are especially important in the area of local government, where a large number of municipalities and municipal institutions often pose challenges to SAI limited resources. As the level closest to the people, local governments provide various essential services to residents. At the same time, local governments often face difficulties in terms of funding constraints, shifting demographics, economic and community development and service delivery.

The State Audit Office (SAO) of Latvia's mandate includes financial, compliance and performance audits in local governments, requiring specific consideration and adapting accordingly to maximize the audit impact. Since audits often highlight similar

problems and shortcomings in managing municipal resources and property, it has been crucial to look for new, innovative ways to share and promote audit findings.

## Benchmarking

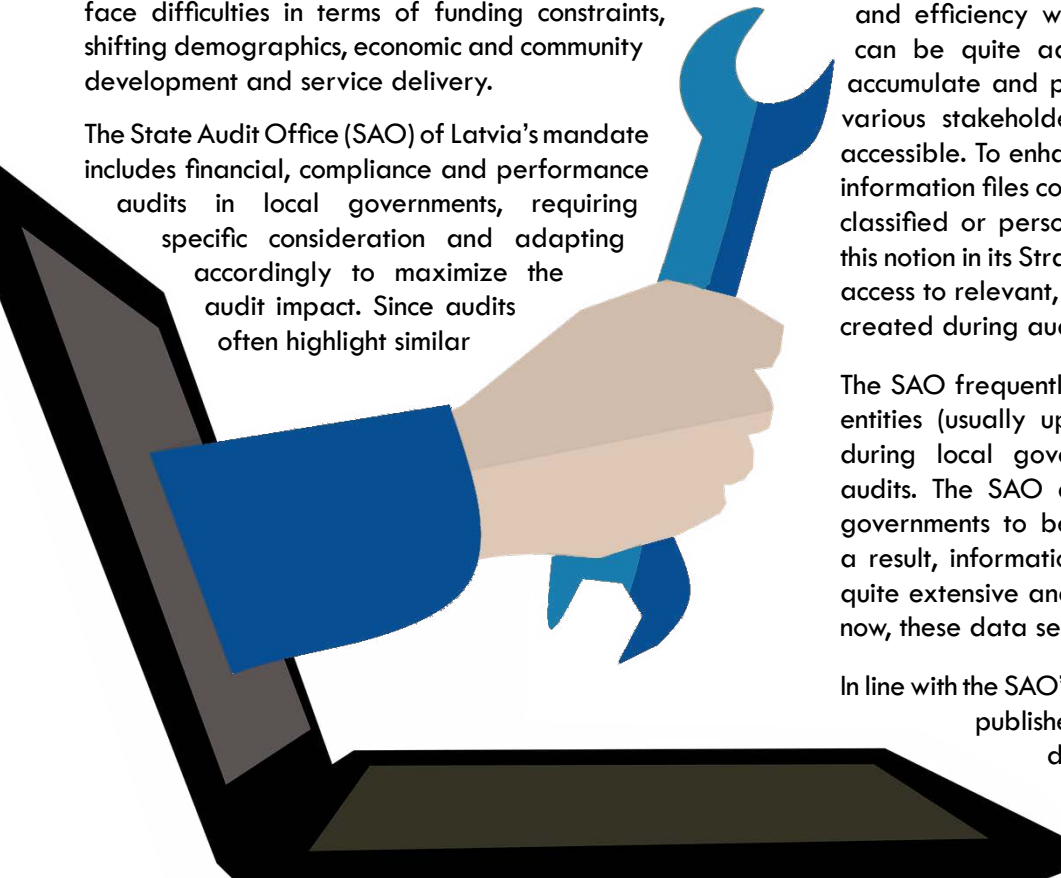
Benchmarking is an important element of audit work. In the field of local government, the SAO of Latvia typically conducts systemic audits in up to 12 municipalities simultaneously. This allows comparing local governments not only against a best practice model but also among themselves. To visualize benchmarking results in a reader-friendly way, the SAO began using the "traffic light" approach, wherein comparisons are presented using color codes. A detailed evaluation is included in the audit report, and the visualization is presented in the summary and media materials.

## Open Access to Information

Improving access to public sector information provides numerous benefits, particularly as increased transparency and efficiency within government (both state and local) can be quite advantageous. During audits, SAIs often accumulate and process potentially useful information for various stakeholders, but this information is not readily accessible. To enhance information accessibility, these initial information files could be made public if they do not contain classified or personal information. The SAO has adopted this notion in its Strategy 2018-2021—ensuring stakeholder access to relevant, useful files that have been compiled and created during audits.

The SAO frequently analyzes information from the audited entities (usually up to 11-12 municipalities in one audit) during local government compliance and performance audits. The SAO also gathers information on other local governments to better understand the bigger picture. As a result, information gathered during these audits can be quite extensive and cover the entire country. However, until now, these data sets were not publicly available.

In line with the SAO's new strategy, the first information set was published in February 2018 pertaining to a very delicate matter—cemetery management—which the SAO discovered is governed solely by municipal by-laws.



To grasp the nationwide situation, the SAO surveyed all Latvian municipalities, and the results showed an extremely fragmented and disparate situation. The rules and payments for acquiring and maintaining a cemetery plot vary greatly among local governments. Moreover, although by-laws and price lists pertaining to the use of cemeteries are public documents, it is often exceedingly hard (and sometimes impossible) to find this information on official municipality websites and information stands. Therefore, the SAO published the relevant information for all 119 of Latvia's local governments. The benefits of doing so include allowing for public scrutiny of the information and providing municipalities with data to compare, analyze and adopt best practices.

### **Self-assessment Tools**

Auditing every municipal institution and municipally-owned enterprise would be daunting and resource intensive. However, it is important to spread audit findings and best practices as widely as possible. While press conferences, seminars and webinars present traditional channels for disseminating information, it is also possible to actively engage local governments in assessing their own situation.

The SAO offers self-assessment questionnaires upon concluding each local government audit. These questionnaires, freely available for download on the SAO's website, provide for anonymous responses. The first self-assessment form was developed for the audit on cemetery management using queries based on the audit criteria. For each question, a course of action was also suggested in case of non-compliance or partial compliance. The SAO tested the questionnaire in select municipalities (on a voluntary basis) to provide feedback on the tool's clarity and usefulness prior to official implementation.

### **Process Analysis—Incorporating Quality Management**

In 2016, the SAO evaluated whether local governments provided resident services at reasonable costs. During the compliance and performance audit, the SAO also assessed whether municipal services were client-oriented and whether the resources and organizational structures were adjusted to this task.

After appraising the best audit approach, the SAO utilized process analysis to evaluate municipal services,

where experts examined each phase in service provision, identified any unnecessary steps and calculated the costs. Process analysis allowed for the attainment of comparable information, useful for benchmarking and organizing similar tasks in various local governments.

For example, by comparing similarly sized local government accounting process organizations, experts concluded that centralizing accounting and eliminating excess steps at a particular local government could result in approximately 43,200 euro in cost savings annually. The local government implemented the SAO's recommendation and found that accounting process centralization and improvement would actually save more—at least 131,000 euro per year.

### **Discussion Papers**

Because SAIs carry out numerous audits every year, they are in an excellent position to discover

systemic problems and stimulate dialogue on necessary improvements. Discussion papers constitute a helpful tool to consolidate conclusions of various audits in a concise format that can be used to highlight problem areas and facilitate debate.

In 2016, the SAO began preparing discussion papers. These papers, based on audit findings in areas where shortcomings are lasting, systemic and not easily resolved by the audited entities alone, aim to introduce suggestions for improvement and facilitate discussions among audited entities and stakeholders.

The SAO published a discussion paper on rational operation and development of local governments in December 2017 that summarized examples, conclusions and possible solutions from various local government audits completed over the last five years. The added benefit of strategically publishing the paper during a discussion of administrative reform greatly contributed to an ongoing debate.

Introducing new approaches and techniques in local government auditing has been a challenging yet immensely rewarding process. By improving the impact of audits, SAIs can steadily move closer to better public governance.

To learn more about the "traffic light" approach to benchmarking and SAO Latvia's survey design, visit the SAO's [webpage](#).

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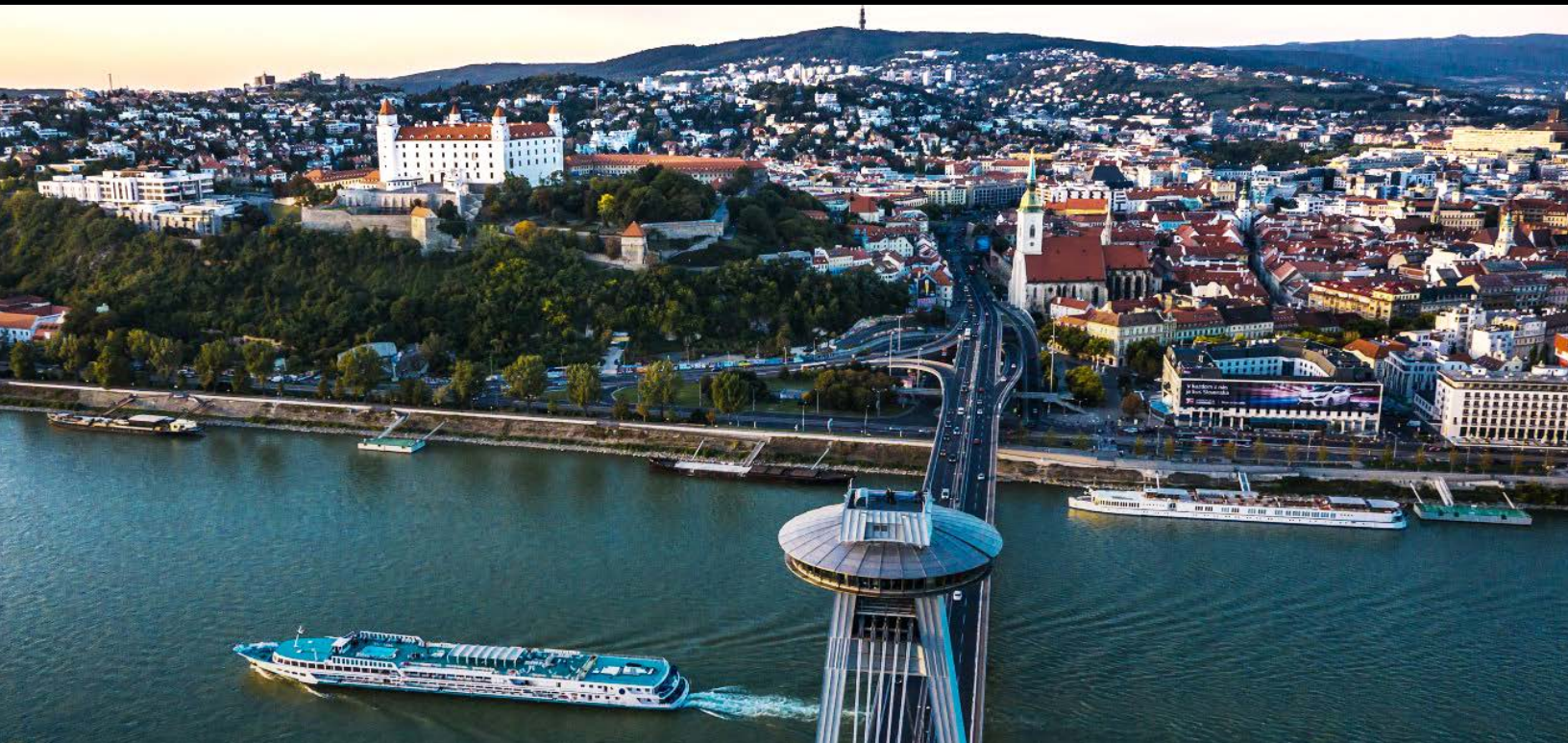
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# ▶ INSIDE INTOSAI



*Mutual Experience  
Benefits All*



# YOU'RE INVITED TO LEARN MORE ABOUT PEER REVIEWS

The International Organization of Supreme Audit Institutions (INTOSAI) Subcommittee on Peer Reviews will host the “Motivating and Equipping Supreme Audit Institutions (SAIs) to Carry Out Peer Reviews” conference June 20-22, 2018, in Bratislava, Slovak Republic.

In keeping with International Standards of Supreme Audit Institutions (ISSAI) 12, “Values and Benefits of SAIs— Making a Difference to the Lives of Citizens,” along with the emergence of the Sustainable Development Goals (SDGs), the conference, with its focus on leading by example, will explore employing peer reviews and using the various INTOSAI tools to measure performance.

The conference, which will include robust panel and roundtable discussions, will focus on three themes:

- Theme I: SAIs Leading by Example Through Carrying Out Peer Reviews;
- Theme II: Peer Review Tools to Improve SAI Performance; and
- Theme III: Good Practices in a Peer Review.

Organized with support from INTOSAI’s Capacity Building Committee, the conference aims to:

- Underline the position and support global application of peer review as a method to apply various INTOSAI assessment tools;
- Present testimonials and lessons learned on peer review tools;
- Strengthen comprehensive global knowledge on individual tools’ advantages; and
- Inspire capacity development, learning and cooperation within the INTOSAI community.

The event will be translated concurrently in and from English, French and Spanish, and live feed from the conference will be available on YouTube.

To learn more about the conference and register, contact SAI Slovakia at [info@nku.gov.sk](mailto:info@nku.gov.sk). Information is also available online at <https://www.nku.gov.sk/web/sao>.



**SUB-COMMITTEE ON PEER REVIEWS**

**Motivating and equipping SAIs  
to carry out peer reviews**

# DECLARATION OF ASUNCIÓN ON SAI BUDGETARY SECURITY, FINANCIAL STABILITY

One of the outcomes from the OLACEFS General Assembly held in Asunción, Paraguay, in October 2017, was the issuance of the Declaration of Asunción on Budgetary Security and Financial Stability of Supreme Audit Institutions (SAIs).

Reflecting the concept that oversight/control is an essential part of government operations, the declaration acknowledges the value SAIs add toward good governance and explains the importance of independence to effectively fulfill SAI functions.

Particular focus is given to the significance of budgetary security, financial stability and the availability of human, material and economic resources as central elements.

With full regard for the constitutional and legal frameworks in each country, the document also reinforces the values of budgetary security and financial stability as preconditions that facilitate SAI professional performance—ensuring ongoing product improvement, results delivery and added value.

The declaration's foundation is consistent with Sustainable Development Goal (SDG) 16 on peace, justice and strong institutions, which identifies the need for effective, responsible and transparent organizations at all levels.

OLACEFS member SAIs understand that independence based on due budgetary security and financial stability in the short-, medium- and long-term cannot ignore economic and financial realities of individual countries. For this reason, they are requesting oversight capacity be proportionally increased in comparison to their audit sphere of control.

The declaration also emphasizes the need for collaborative work with legislative and executive branches, along with other external stakeholders, as cooperation is indispensable in any reform process, particularly one that leads to increasing SAI budgetary security and financial stability.



The declaration concludes by highlighting elements that SAIs should consider when amending any processes associated with financing models, such as: how to determine financing and agree on budget; the need for accounts

to be externally audited; establishing an accountability model; and essentials to protect SAI independence and the efficient, effective work that supports good governance—work that, ultimately, positively impacts the lives of citizens.

Download the [English](#) and [Spanish](#) versions of the Declaration of Asunción on Budgetary Security and Financial Stability of Supreme Audit Institutions.

# IMPLEMENTING INTERNATIONAL STANDARDS

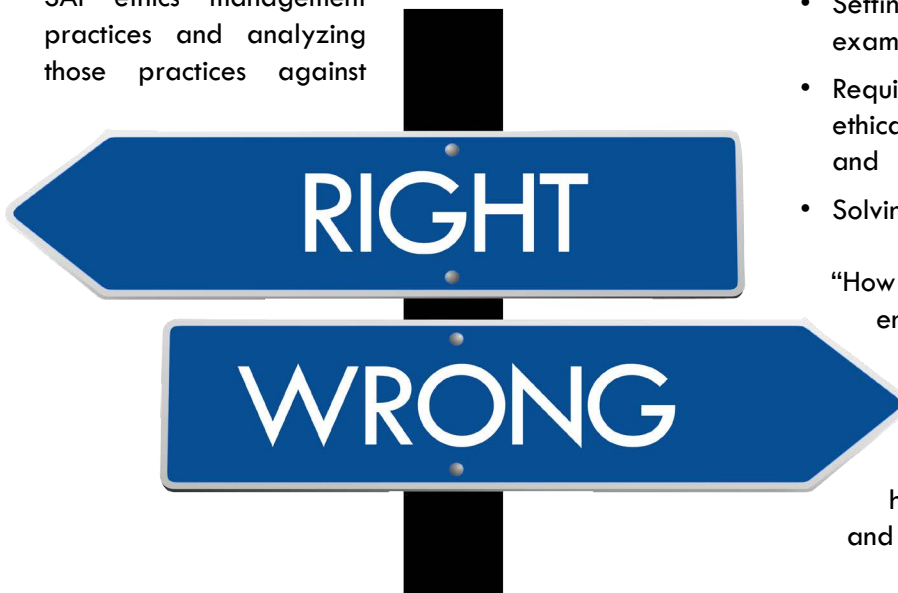
## *A Regional Perspective*

*by the Supreme Audit Institution of Portugal, Chair of the European Organization of Supreme Audit Institutions Task Force on Audit and Ethics*

Supreme Audit Institutions (SAIs) are expected to make a difference to the lives of citizens, particularly as nations embark on achieving the Sustainable Development Goals (SDGs). To do so, SAIs must act as model organizations. They must lead by example.

Adhering to the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics—using International Standards of Supreme Audit Institutions (ISSAI) 30 as guidance—is one way to gain, and assure, society’s trust and assist in SDG realization.

The European Organization of Supreme Audit Institutions (EUROSAI) established the Task Force on Audit and Ethics (TFA&E) to support European SAIs in promoting ethical conduct. Since its establishment in 2011, the group has implemented several initiatives, including identifying SAI ethics management practices and analyzing those practices against



international standards and recommendations; publishing ethical infrastructure documentation; organizing ethics-focused seminars and workshops; and, most recently, participating in the ISSAI 30 revision review.

The TFA&E employed a proactive approach in reviewing the ISSAI 30 revision by encouraging active participation among all members; integrating discussion sessions at events and workshops focused on how SAIs can impact the new standard; ensuring all relevant information was channeled to the ISSAI 30 review team; and contributing to the review’s assessment report.

Similarly, the task force, recognizing the need to provide guidance on putting the new standard into practice, spearheaded the “How to Implement ISSAI 30” publication. The guide, created in partnership with the European Court of Auditors (ECA) and using the inputs obtained from numerous workshops and international events, was approved at the X EUROSAI Congress in Istanbul, Turkey. Though the guide is based primarily on employing regional scope, given its general nature, all SAIs may find it useful.

The revised ISSAI 30 is demanding. In addition to the five core values that drive SAI staff behavior, the standard establishes a set of overall SAI responsibilities aimed at creating an environment conducive to integrity, that include:

- Implementing an ethics control system;
- Adopting, applying and publicizing a code of ethics;
- Emphasizing the importance of ethics and promoting an ethical culture;
- Setting the tone through actions and SAI leadership examples;
- Requiring staff and external provider engagement in ethical conduct and providing guidance and support; and
- Solving conflicts between ethical requirements.

“How to Implement ISSAI 30” helps SAIs create an ethical environment by furnishing practical guidance on how to construct ethics control system elements. While it is based on best practices and useful tools, the guideline should be adapted locally to each SAI, as ethics, its management and control, heavily depends on environmental surroundings and culture.

“How to Implement ISSAI 30” is organized in two sections and includes six annexes:

**Section A:** Approach to Implementing an Ethics Control System; and

**Section B:** Main ethical issues a SAI Usually Faces Regarding Each of the Components of the Ethics Control System; Concrete Alternatives and Good Practices Available to Deal with Them. The good practices component is expected to be regularly updated as SAIs continue to implement revised ISSAI 30 and new, practical experience is gained.

**Annex 1:** Good practice references identified in the different areas;

**Annex 2:** Important ethics leadership attitudes and initiatives;

**Annex 3:** Ethical dilemmas staff may face that should be discussed;

**Annex 4:** Decision modeling to help individuals address ethical dilemmas;

**Annex 5:** Examples of conflicts of interests; and

**Annex 6:** Self-assessment checklist concerning gifts and hospitality

Key elements found in the guide include:

**Components of the Ethics Control System.** Code of ethics; leadership and tone at the top; ethics guidance; ethics management; and ethics monitoring.

**Put ethics in context.** In setting up the ethics control system, the SAI must consider its culture, as well as its legal and social systems.

**Participative approach.** The SAI must proceed in an inclusive manner.

**Act transparently.** The SAI must act in a transparent manner and provide relevant information on its ethical behavior.

**Design the ethics control system on the basis of a well-prepared organizational ethics strategy.** SAIs must design ethics control systems based on an overall strategy to address specific vulnerabilities and risks.

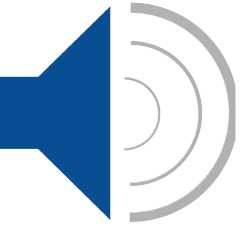
**How to Address Ethical Dilemmas.** A good practice model for individuals to address ethical dilemmas should include four main steps:

- Analyze the problem to assess whether it involves a right-versus-right situation (real dilemma) or a right-versus-wrong situation (compliance issue);
- Evaluate the situation and provide a solution based on the values at stake and assess the consequences;
- Check whether other persons involved (management, colleagues) agree with identified options or look into alternatives; and
- Evaluate the real impact of the action taken and any feedback.

**Policies and checklist relating to gifts and hospitality.** It is well established and recognized that integrity, independence, impartiality and objectivity can be affected by: receiving gifts or hospitality from auditees or suppliers; accepting meals during audit assignments; and receiving free travel, accommodation or entertainment.

Nevertheless, practice varies:

- Some SAIs completely forbid staff from receiving any gifts or other benefits;
- Many have specific rules and guidance, either included in law or established in their code of ethics. Provisions specify the nature and the maximum value of the gifts that might be accepted; in some cases the auditors must also ask for permission from management before accepting any gifts.
- Several SAIs consider that staff should not accept inappropriate or inadequate gifts and provide guidance for defining these concepts.
- In most cases, social and protocol gifts must be handed over to the institution.



## CALL FOR INPUT INTO IFPP STRATEGIC DEVELOPMENT PLAN COMING SOON!

The XXII International Congress of Supreme Audit Institutions (INCOSAI), held in Abu Dhabi in December 2016, introduced two significant changes for International Organization of Supreme Audit Institutions (INTOSAI) standard setting.

Firstly, it endorsed the proposal to restructure the INTOSAI framework of professional standards, originally adopted in 2007, as the INTOSAI Framework of Professional Pronouncements (IFPP). The revised IFPP seeks to clarify requirements Supreme Audit Institutions (SAIs) must meet to claim International Standards of Supreme Audit Institutions (ISSAI) compliance, placing ISSAI 100—the fundamental principles of public sector auditing—at its center. It also explains the framework’s scope with revised and refined classification principles and criteria, introducing a clear distinction between the INTOSAI Principles (INTOSAI-P), the ISSAI with which SAIs must conform to claim ISSAI compliance, and Guidance (GUID). More information on the IFPP can be found [here](#).

Secondly, the INCOSAI endorsed a number of substantial revisions to its due process, the procedures by which it issues professional standards and other pronouncements. Two key changes to due process are:

- The creation, on a permanent basis, of the Forum for INTOSAI Professional Pronouncements (FIPP). This is a body of experts appointed to act in the interest of the full INTOSAI membership and promote public sector auditing of a high quality to the benefit of users of SAI audit reports, as well as the general public. It assesses and approves professional pronouncements in accordance with due process. To do this, the FIPP follows and facilitates the development of individual draft pronouncements, ensures their technical quality and consistency as appropriate and approves their inclusion in the IFPP before they are presented to the INTOSAI Governing Board by the relevant committee for endorsement;

- The introduction of the Strategic Development Plan (SDP), which refers to a general strategy and working plan for the development of IFPP in a clear, consistent and adequate manner. The SDP is drawn up according to a process decided by the Professional Standards Committee-Steering Committee (PSC-SC) with the consent of the chairs of the Capacity Building Committee (CBC) and Knowledge Sharing Committee (KSC), after consulting with the FIPP. SDP content is approved by the PSC-SC based on a proposal elaborated by FIPP and is endorsed by the Governing Board. The SDP acts as “the single gateway” to the IFPP, as only projects approved in the SDP can give rise to additions, revisions or the withdrawal of pronouncements in the IFPP.

The [2017-2019 SDP](#) was endorsed by the Governing Board at its 68th meeting in December 2016. As endorsed, this first SDP is, until now, wholly concerned with the migration from the old INTOSAI framework of professional standards to the IFPP. This first SDP was developed on the lead up to the INCOSAI (and before the revised IFPP and due process had been endorsed). Due to time constraints, limited time could be devoted to consultations with interested parties.

The time has now come to start preparing the next SDP, which will be endorsed by the Governing Board in 2019 and will come into effect in January 2020. We are keen to ensure the widest possible discussion across the INTOSAI community, including external stakeholders. To this end, a wide-ranging consultation exercise will be launched in the coming months, opened to all interested parties—SAIs, INTOSAI bodies, individual SAI auditors and external stakeholders.

The call for input will take place later this year, and we are looking forward to receiving suggestions from across the INTOSAI community. Please keep an eye on the [INTOSAI](#) and [PSC](#) websites for further information. We look forward to hearing from you!



## FIPP GATHERS FOR WORKING MEETING IN GUATEMALA

The Comptroller General of the Republic of Guatemala hosted the Forum for International Organization of Supreme Audit Institutions (INTOSAI) Professional Pronouncements (FIPP) working meeting November 27-30, 2017.

The productive meeting, the FIPP's sixth, included several objectives, such as verifying project progress established in the Strategic Development Plan (SDP) 2017-2019; analyzing project proposals elaborated by working group leaders spearheading SDP projects (aimed to issue recommendations in accordance with new FIPP framework objectives); discussing new projects to be added to the SDP; considering provisions issued by the Professional Standards Committee Steering Committee (PSC-SC); and validating FIPP internal work procedures.

Numerous results were achieved, including obtaining new SDP planning process recommendations; considering

the proposed FIPP structure for the "Teamwork" system (elaborated by the Supreme Audit Institution (SAI) of Guatemala); reviewing procedures for the document approval process; and electing the FIPP vice president—a representative from SAI Denmark.

Subsequent actions included establishing communication with INTOSAI Goal Chairs to discuss aspects related to INTOSAI subcommittees and working groups; preparing documentation associated with the next SDP planning process; drafting agreements for International Standards of Supreme Audit Institutions (ISSAIs); planning for the reorganization of the FIPP "Teamwork" system; and preparing to update the FIPP website to further enhance communications.

"This has been a very important meeting in which we have done a review of the projects that we are currently processing. We also began work to develop contributions and support the development of the next Strategic Development Plan," said Ms. Ganga Kapavarapu, Deputy Comptroller and Auditor General of SAI of India and FIPP President.

# TOWARDS 2030: A GENDER EQUAL WORLD

## *EFSUR Hosts Seminar on SDG 5*

by Ms. Graciela De la Rosa, Auditor General, Supreme Audit Institution of Argentina, and Executive Secretariat, Supreme Audit Institutions of Mercosur and Associates

Gender gap issues are complications that affect humanity as a whole, but adopting measures to foster political, social, cultural and economic changes means embarking on a complex process.

It is important for countries to address gender inequality—not only is gender *inequality* an unfair practice, but increasing gender *equality* fuels economic development.

This rationale is fully developed in “Transforming Our World: The 2030 Agenda for Sustainable Development,” adopted by 193 Member States at the United Nations (UN) High-Level Political Forum (HLPF) on Sustainable Development in September 2015.

One of the Sustainable Development Goals (SDGs) outlined in the agenda, SDG 5, centers on “Gender Equality and Women and Girls Empowerment.”

It is more than just a goal. It is also a cross-cutting priority that must be strongly recognized in order to realize SDG achievement.

Given the topic’s global and local significance, the General Audit Office of the Argentine Nation—as Executive Secretary of Supreme Audit Institutions of Mercosur and

Associates (EFSUR), an organization within the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS)—hosted an international seminar on “Sustainable Development Goal 5, Gender Equality: Implementation and Development” April 10-12, 2018, in Buenos Aires City.

The seminar, designed to identify the level of governmental decision making necessary to achieve gender equality, introduced several key issues, including:

- Implementing SDG 5 in EFSUR member countries;
- National and local adoption levels;
- Media’s role;
- Challenges to strengthen gender equality in education;
- Economic impact on gender equality enforcement; and
- Cross cutting approach on gender within the political environment.

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*"SDG 5 is more than just a goal. It is also a cross-cutting priority that must be strongly recognized in order to realize SDG achievement."*

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Heads of EFSUR Supreme Audit Institutions (SAIs) participated, as well as experts, intellectuals and organizational leaders dedicated to gender quality and women’s rights.





## CEDEIR DELIVERS SAI PMF WORKSHOP TO SAI CHILE STAFF

The Commission for the Appraisal of Performance of Supreme Audit Institutions (SAIs) and Performance Indicators (CEDEIR)—an Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) commission—delivered a workshop on the SAI Performance Measurement Framework (PMF) tool November 27-28, 2017, to staff from the SAI of Chile.

The workshop, designed to raise awareness of the SAI PMF tool, was developed alongside the Inter-American Development Bank (IDB) and conducted by specialists from SAI Peru.

Forty-three participants from the Chilean SAI learned SAI PMF theoretical and practical aspects to better explain the tool's benefits and mechanisms for implementation.

Using the SAI PMF, a voluntary application, allows SAIs to evaluate performance, including audit missions and other activities established by SAI mandates through indicators based on good international practices for external public auditing, as well as International Standards of Supreme Audit Institutions (ISSAI) compliance and follow-up.

For more information about the workshop and on the work CEDEIR performs, visit [www.cedeir.com](http://www.cedeir.com).

# RECENT SURVEY: INCREASED INTEREST IN PERFORMING COOPERATIVE AUDITS

The International Organization of Supreme Audit Institutions (INTOSAI) Capacity Building Committee (CBC) Subcommittee on Cooperative Audits conducted a survey to collect data on cooperative audit best practices.

The survey revealed a great deal of interest among Supreme Audit Institutions (SAIs) to conduct cooperative audits. In addition, results suggest SAI preference to conduct cooperative audits in several key areas.

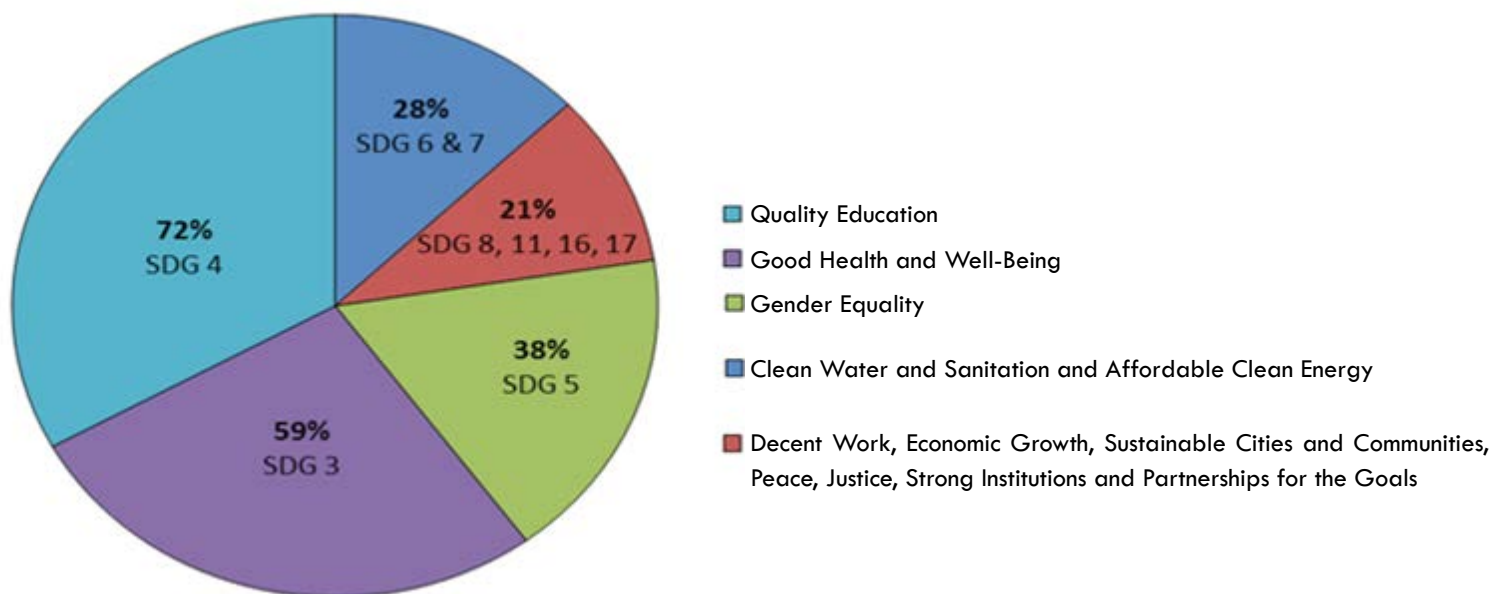
The areas of interest most cited, and the corresponding Sustainable Development Goal (SDG), represent sensitive topics for citizens.

- Quality education (SDG 4) had the highest rate of response at 72 percent;
- Good health and well-being (SDG 3) registered a 59 percent of replies;
- Gender equality (SDG5) accounted for 38 percent;
- Clean water and sanitation and affordable, clean energy (SDG 6 and 7) followed with 28 percent; and
- Twenty-one percent of those surveyed expressed interest in decent work and economic growth, sustainable cities and communities, peace, justice, and strong institutions, as well as partnerships for the goals (SDG 8, 11, 16, 17).

Survey responses also illustrated solidarity of spirit, as SAIs reacted positively to the notion of sharing experiences and best practices in conducting cooperative audits, as well as participating in events that lend themselves to collaboration and learning.

In keeping with INTOSAI’s motto, “Mutual experience benefits all,” the subcommittee encourages all INTOSAI community members, SAIs and regional organizations to contribute! Share your knowledge and experience on cooperative audits via email at [cooperacion@contraloria.gob.pe](mailto:cooperacion@contraloria.gob.pe).

## SURVEY ON COOPERATIVE AUDITS



# WGKNI FORGES AHEAD TO DEVELOP KNI GUIDANCE



## WG KNI

The International Organization of Supreme Audit Institutions (INTOSAI) Working Group on Key National Indicators (WGKNI) met in Rome, Italy, March 26-29, 2018.

The event, hosted by Italy's Corte dei conti, included delegates from Supreme Audit Institutions (SAIs) along with special guests from the Italian Parliamentary Budget Office and University of Rome. Observers from the INTOSAI Development Initiative (IDI) and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) also participated.

Mr. Angelo Buscema, President of the Corte dei conti, and WGKNI Secretariat, Mr. Dmitry Zaitcev, Accounts Chamber of the Russian Federation, welcomed participants to the week-long event that focused on progress made in auditing the use and development of KNI; macroeconomic forecasts; national experience using KNI in SAI activities; and potential future sub-projects.

In her presentation, Ms. Barbara Dutzler, GIZ, noted that SAIs have repeatedly revealed fundamental weaknesses in public financial management, but actions are often not taken. Institutional structures are like icebergs, Ms. Dutzler explained. Laws are above the water, while values and norms remain below. She emphasized that changing laws is not enough and stressed the "below the water" issues require attention. Ms. Dutzler added that SAIs are uniquely positioned to address both.

Leveraging collaboration and cooperation is key, and Ms. Jana Juriova, SAI Slovak Republic, presented an exciting example of a such an effort. The "Benchmarking Information Exchange Project" employs a KNI audit and unites multiple SAIs that share information on several topics, including government real estate, public purchasing, road infrastructure and social housing.

While collaboration and cooperation are important aspects, guest speaker, Mr. Enrico Giovannini, Professor of Economic Statistics at the University of Rome, noted that communication is also essential.

Mr. Giovannini's speech on the political economy of indicators, data revolution and research on Sustainable Development Goal (SDG) trade-offs included a need to overcome an important communications gap—a language barrier that exists between economists and the people.

IDI continues to work with SAIs on national preparedness to implement the SDGs, and cited positive statistics. Roughly 70 SAIs are currently reviewing national progress.

Despite such a strong number of SAIs reviewing SDG implementation progress, Mr. Leonardo Naves Sousa, SAI Brazil, explained in his "KNI Systems and Public Governance" presentation that most SAIs do not review links between KNI and governance.

However, SAI representatives attending the WGKNI meeting discussed numerous initiatives that point to a change in monitoring such linkages, such as mapping public programs to ensure linkages to national goals; connecting audit entity strategic plans to national development strategies to ensure audits are centered on the most important national priorities; and including indicators in national economic planning.

"The guidance on assessing and using KNIs is based on a maturity model," asserted Mr. Anton Kosyanenko, Accounts Chamber of the Russian Federation, and he added, "We all start from different places and can learn from one another on how to progress."

Learning how to progress and how to address challenges that still exist were key outcomes of the WGKNI meeting. WGKNI members also approved the 2018 working plan, which outlines established goals and objectives the group aims to accomplish in the coming year.

To get the latest news from WGKNI, follow them on Twitter at [twitter.com/wg\\_kni](https://twitter.com/wg_kni).



OECD

## OECD LAUNCHES INTERACTIVE PUBLIC SECTOR AUDITING FORUM

The Organisation for Economic Co-operation and Development (OECD) hosted the inaugural Auditors Alliance meeting on March 26, 2018, in Paris, France, officially launching an interactive public sector auditor community that unites internal and external audit institutions.

The Auditors Alliance, which already includes more than 300 auditors from 57 countries, is designed to facilitate institutional partnerships and strengthen good governance by providing a forum for sharing best practices and expertise.

"The Auditors Alliance provides a great opportunity for internal auditors and external auditors to come together, exchange information, exchange ideas, and strengthen oversight and integrity around the world," remarked Mr. Richard F. Chambers, President, The Institute of Internal Auditors (IIA).

The launch event championed presentations and debate on numerous topics—audit innovation; auditing for integrity; guarding public trust; and shared challenges and solutions—and included noteworthy guest speakers and moderators from across the globe: Mr. Ardan Adiperdana, Chairman, Internal Audit Institution, Indonesia; Mr. Jorge Bermudez, Comptroller General of the Republic of Chile; Mr. Richard F.

Chambers, President, IIA; Mr. John Hutton, Deputy Director, Center for Audit Excellence, United States Government Accountability Office; Ms. Helena Abreu Lopes, Chair of the European Organization of Supreme Audit Institutions' Task Force on Audit and Ethics; Mr. Marko Männikkö, Deputy Auditor General, National Audit Office of Finland; Mr. Alain Memvuh, Manager, INTOSAI Development Initiative; Ms. Regina Maambo Muzamai, Director of Internal Audit, African Union Commission; Ms. Joanne Rowley, Professional Practice Director, United Kingdom Government Internal Audit Agency; Ciarán Spillane, Principal Advisor, Internal Audit Service, European Commission; Kevin Summersgill, Head of International Relations, UK National Audit Office; Nicholas Swales, Audit Principal, Office of the Auditor General of Canada; Mr. Tomaž Vesel, President, Court of Audit, Republic of Slovenia; and René Wenk, Head of Department, Anti-Corruption, Compliance, Risk Management, Austrian Court of Audit.

"You own this network," emphasized Mr. Marcos Bonturi, OECD Director for Public Governance.

"Auditors play a key role in establishing accountability, especially against the background of decreasing trust in government," he added.

The OECD intends to host more interactive, theme-based events in the future and aims to assist with matching auditors on the basis of strengths and needs and facilitating capacity building activities

To join the Auditors Alliance community and receive news about the alliance and future meetings, please complete [this form](#).

**MAY 2018**

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- 7-10 AFROSAI-E Governing Board Meeting—*Rwanda*
- 30-31 15th Meeting of the Professional Standards Steering Committee—*Luxembourg, ECA HQ*

**JUNE 2018**

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- 12-13 WGEPPP Workshop on Evaluation of Health Policies—*Paris, France*
- 18-19 Task Force INTOSAI Auditor Professionalisation—*Stockholm, Sweden*
- 20—22 Global Peer Review Conference—*Bratislava, Slovakia*
- 25-27 IDI Regions Meeting—*Oslo, Norway*

**JULY 2018**

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- 11-13 Meeting of the Working Group on Public Debt—*Hyderabad, Telangana, India*

**AUGUST 2018**

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- 20—22 10th Meeting of the KSC Steering Committee—*Kampala, Uganda*
- 20-24 Meeting of the Forum for INTOSAI Professional Pronouncements—*Tromso, Norway*

**SEPTEMBER 2018**

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- 3—6 CBC-IDSC Contiguous meeting—*Kuwait*
- 7 15th PFAC Meeting—*Riyadh, Saudi Arabia*
- 19—21 11th Meeting of the Working Group on Value and Benefits of SAIs—*Montego Bay, Jamaica*
- 19—22 ASOSAI 14th Assembly | 52nd and 53rd Governing Board Meeting—*Hanoi, Vietnam*

*Editor's Note:* This calendar is published in support of INTOSAI's communications strategy and as a way of helping INTOSAI members plan and coordinate schedules. Included in this regular *Journal* feature will be INTOSAI-wide events and region-wide events such as congresses, general assemblies, and board meetings. Because of limited space, the many training courses and other professional meetings offered by the regions will be included according to space available. For additional information, contact the Secretary General of each regional working group. For contact information visit <http://www.intosai.org/regional-working-groups.html>.



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